

FEDERAL COMMUNICATIONS COMMISSION

Washington, D. C. 20554

APR 04 2003

OFFICE OF
MANAGING DIRECTOR

Ms. Ingrid Caicedo Regulatory Affairs
IDS Telcom
1525 N.W. 167th Street, Suite 200
Miami, Florida 33169

Re: Request for Waiver of Late Charge Penalty for
FY 2002 Regulatory Fee
Fee Control No. 00000RR06-03-062

Dear Ms. Caicedo:

This is in response to your request for waiver of the penalty fee charged to IDS Telcom (IDS) for the late payment of its Fiscal FY 2002 regulatory fee, which was due September 25, 2002. You state that IDS mailed the Form 159-W five days in advance of the due date, and that IDS used prudent care in handling this correspondence. You state that any delay in the handling of the correspondence by the postal service should not be held against the sender. In addition, you state that any penalty under the circumstances would be highly prejudicial to IDS.

The Communications Act of 1934, as amended, requires the Commission to assess a late charge penalty of 25 percent on any regulatory fee not paid in a timely manner. More specifically, the Commission's rules provide that "[a]ny late payment or insufficient payment of a regulatory fee, not excused by bank error, shall subject the regulatee to a 25 percent penalty of the amount of the fee ... which was not paid in a timely manner. A timely fee payment ... is one received at the Commission's lockbox bank by the due date specified by the Commission or by the Managing Director." 47 CFR Section 1.1164 (emphasis added).

It is the obligation of the licensee responsible for regulatory fee payments to ensure that the Commission receives the fee payment no later than the final date on which regulatory fees are due for the year. Your request does not indicate or substantiate that IDS met this obligation. Accordingly, your request for waiver of the late charge penalty for late payment of the FY 2002 regulatory fees is denied. Our records indicate that the 25 percent late payment penalty was received on January 14, 2003.

If you have any questions concerning this matter, please contact the Revenue & Receivables Operations Group at (202) 418-1995.

Sincerely,



Mark A. Reger
Chief Financial Officer

Enclosure

00000 R R06-03-062

IDS TELCOM Headquarters 1525 N.W. 167th Street, Suite 200, Miami, Florida 33169 U.S.A.
T+ 305 913 4000 F+ 305 913 4024 TOLL FREE+ 800 335 4437

December 9, 2002

IDS**Via U.S. Certified Mail**

Office of the Managing Director
Federal Communications Commission
445 12th Street, S.W., Room 1-A625
Washington, D.C. 20554
Attn: Regulatory Fee Waiver/Reduction Request

Re: **Form 159-W Late Payment Fee**
FRN: 813229

To Whom It May Concern,

IDS is in receipt of your invoice in the amount of \$4,581.66 for a late penalty fine for receiving the Form 159-W after 9/25/02. IDS strongly disagrees with the late penalty fee for receiving the Form 159-W after 9/25/02.

IDS Telcom's accounting department made a check payable to the Federal Communication Commission on 9/20/02 in the amount of \$18,326.64. Please see attached copy of the check mailed to the FCC. That same day, IDS mailed a cover letter, the FCC Remittance Advice, and the Form 159-W to the FCC Regulatory Fees Department.

IDS mailed the Form 159-W five days in advance of the due date of 9/25/02. The standard delivery time for first class correspondence to arrive at its destination within the United States is typically three mailing days. This Commission should have received the Form 159-W on 9/23/02 and certainly no later than 9/24/02, not 9/26/02 as the date stamped copy of IDS' cover letter indicated. Five days in advance is ample time for this Commission to receive time sensitive documentation. IDS used prudent care in handling this correspondence and mailed the documentation well within the time specified. Any delay with the postal service of the FCC's handling of the correspondence beyond a reasonable time frame should not be held against the sender, IDS. In addition, any penalty under the circumstances would be highly prejudicial to IDS.

Wherefore, IDS respectfully requests that this Commission reconsider imposing a late penalty fee for receiving the Form 159-W after 9/25/02. IDS Telcom mail the Form 159-W timely.

Questions regarding this filing should be directed to my attention at (305) 612-4120.
Thank you for your assistance in this matter.

Sincerely,



Ingrid Caicedo
Regulatory Affairs
IDS Telcom

Enclosures

IDG TELCOM

1625 N.W. 167TH STREET, SUITE 200
MIAMI, FL 33189
(305) 913-0000

KELAK NATIONAL BANK
N. MIAMI BEACH, FL 33179
62-1574970

7291

DATE
9/20/2002

AMOUNT
\$18,326.64

PAY Eighteen Thousand Three Hundred Twenty Six Dollars And 64 Cents

TO THE
ORDER
OF

Federal Communication Commisssi

PO BOX 73482
CHICAGO IL 60673-7482
Account Number:

#007291# 00670012750

016072938#OK

HSB TELCOM

7291

1004	Polypd: Communication Control	00000000000023183	8/26/2000		7824
INFORMATION TRANSMISSION	001702	8/27/2000	\$10,326.04	\$10,326.04	\$0.00
			\$10,326.04	\$10,326.04	\$0.00

Federal Communications Commission
BILL FOR COLLECTIONFOR INQUIRIES CALL
1-202-418-1995
(Credit and Debt Management Group)

12/4/02 @ 4:11 pm mb is sd.

Bill Number		Current Bill Date	
FY02-9-0020		11/19/02	

IDS TELECOM, LLC

Please write your bill number on your remittance.

Payable to:

Send a copy of this bill to:

Total Amount Due	Total Amount Due Must Be Received By	Due Date
\$4,581.00		12/19/02

SPECIAL INSTRUCTIONS (OPTIONAL):
25% LATE PENALTY FINE FOR FY 2002 REGULATORY FEE(S) RECEIVED AFTER SEPTEMBER 28, 2002

Please attach a copy of this bill to your payment to ensure proper credit.

Payment Type Code		Quantity	Fee Due	
0	2 9 9	1	\$4,581.00	\$4,581.00
Total Due			\$4,581.00	

Payment Method: Check ☐ (Attach)
Credit card ☐ (Complete Below)

☐ MasterCard

☐ VISA

Account No.:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Expiration:

--	--	--	--

Month Year

I hereby authorize the FCC to charge my MasterCard or VISA for the service(s) / authorization(s) herein described.

AUTHORIZED SIGNATURE DATE

IDS

September 20, 2002

FCC/ELLON SEP 26 2002

Federal Communications Commission
Regulatory Fees
P.O. Box 358835
Pittsburgh, PA 15251-5835

Re: FCC Form 159-W
FCC Form 159 - Remittance Advice
Payment Code 0272

Dear Sir or Madam,

Enclosed please find the FCC Forms 159-W and 159 for the calendar year 2001 on behalf of IDS Telcom, LLC. Check #7291 in the amount of \$18,326.64 is enclosed to cover the 2002 Regulatory Fee.

Please note: IDS has amended its FCC Form 499-A for the calendar year 2001. Accordingly, IDS does not adopt the FCC's completed Form 159-W. IDS recalculated the 2001 Regulatory Fees based on its amended Form 499-A. IDS therefore calculates its regulatory fee is to be \$18,326.64.

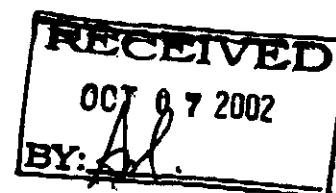
Please acknowledge receipt of this filing by date stamping the extra copy of this cover letter and returning it to me in the self-addressed, stamped envelope provided for that purpose.

Questions regarding this filing should be directed to my attention at (305) 612-4120. Thank you for your assistance in this matter.

Sincerely,

Ingrid Caicedo
Regulatory Affairs
IDS Telcom

Enclosure



SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Office of the Managing Director
FCC
445 12th Street, S.W., Room 1-
Washington, D.C. 20554
Attn: Regulatory Fee Waiver/
Reduction Request

2. Article Number (Copy from service label)

7000 0602 0028 6260 1862

PS Form 3811, July 1999

Domestic Return Receipt

102595-00-44-0052

COMPLETE THIS SECTION ON DELIVERY

A. Received by (Please Print Clearly)

B. Date of Delivery

C. Signature

D. Is delivery restricted?

If YES, enter delivery address below

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

DEC 16 2002

REG-MAILROOM

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

DEC 16 2002

Bureau of Alcohol, Tobacco and Firearms, Treasury

§ 24.278

revenue will not be jeopardized by the late payment of the tax. Any remittance made during the period of the default will be in cash, or will be in the form of a certified, cashier's, or treasurer's check drawn on any financial institution incorporated under the laws of the United States, or under the laws of any State, Territory, or possession of the United States, or in the form of a money order, as provided in 27 CFR 70.61 (payment by check or money order) or in the form of an electronic fund transfer. (August 16, 1954, ch. 736, 68A Stat. 775, as amended, 777, as amended, 891 as amended (26 U.S.C. 6301, 6311, 6302)).

(Approved by the Office of Management and Budget under control numbers 1512-0467 and 1512-0482)

(T.D. ATF-399, 55 FR 24889, June 12, 1990, as amended by T.D. ATF-301, 55 FR 47805, Nov. 14, 1990; T.D. ATF-409, 64 FR 13883, Mar. 22, 1999)

→ § 24.277 Date of mailing or delivering of returns.

(a) When the proprietor sends the Excise Tax Return, ATF F 5000.24, with or without remittance, by United States mail, the official postmark of the United States Postal Service stamped on the cover of the envelope in which the return was mailed is considered the date of delivery of the tax return and, if accompanied, the date of delivery of the remittance. When the postmark on the cover is illegible, it is the proprietor's responsibility to prove when the postmark was made.

(b) When the proprietor sends the tax return by registered mail or by certified mail, the date of registry or the date of the postmark on the sender's receipt of certified mail, as the case may be, is treated at the date of delivery of the tax return and, if accompanied, the date of delivery of the remittance. (August 16, 1954, ch. 736, 68A Stat. 775, as amended, 777, as amended, 891, as amended (26 U.S.C. 6301, 6311, 6302)).

(Approved by the Office of Management and Budget under control numbers 1512-0467 and 1512-0482)

§ 24.278 Tax credit for certain small domestic producers.

(a) *General.* In the case of a person who produces not more than 250,000 gallons of wine during the calendar year, there shall be allowed as a credit against any tax imposed by Title 26, U.S.C. (other than Chapters 2, 21 and 22), an amount computed in accordance with paragraph (d) of this section, on the first 100,000 gallons of wine (other than champagne and other sparkling wine) removed during such year for consumption or sale. Such credit applies only to wine which has been produced at a qualified bonded wine premises in the United States. The small wine producer's tax credit is available only to eligible proprietors engaged in the business of producing wine. A proprietor who has a basic permit to produce wine but does not produce wine during a calendar year may not take the small producers' wine tax credit on wine removed during such calendar year. A proprietor who has obtained a new wine producers' basic permit may not take the small producers' wine tax credit on wine removed until wine is produced by such proprietor. "Wine production operations" include those activities described in paragraph (e) of this section.

(b) *Special rules relating to eligibility for wine credit—(1) Controlled groups.* For purposes of this section and § 24.278, the term "person" includes a controlled group of corporations, as defined in 26 U.S.C. 1563(a), except that the phrase "more than 50 percent" shall be substituted for the phrase "at least 80 percent" wherever it appears. Also, the rules for a "controlled group of corporations" apply in a similar fashion to groups which include partnerships and/or sole proprietorships. Production and removals of all members of a controlled group are treated as if they were the production and removals of a single taxpayer for the purpose of determining what credit may be used by a person.

(2) *Credit for transferees in bond.* A person other than an eligible small producer (hereafter in this paragraph referred to as the "transferee") shall be allowed the credit under paragraph (a) of this section which would be allowed to the producer if the wine removed by

§ 70.304

the Bureau (except where this authority is expressly given by 26 U.S.C. to any other person other than an officer or employee of the Treasury Department), including all rules and regulations as may be necessary by reason of any alteration of law in relation to taxes within the Director's jurisdiction.

(b) *Retroactivity.* The Director, with the approval of the Secretary, may prescribe the extent, if any, to which any regulation or Treasury decision relating to the laws within the Director's jurisdiction shall be applied without retroactive effect. The Director may prescribe the extent, if any, to which any ruling relating to the laws within the Director's jurisdiction, issued by or pursuant to authorization from the Director, shall be applied without retroactive effect.

(c) *Preparation and distribution of regulations, forms, stamps, and other matters.* The Director, under the direction of the Secretary, shall prepare and distribute all the instructions, regulations, directions, forms, blanks, stamps, and other matters pertaining to the assessment and collection of taxes within the Director's jurisdiction.

(26 U.S.C. 7805)

§ 70.304 Place for filing documents other than returns.

(a) If a document, other than a return, is required to be filed with an ATF office, such document may be hand delivered to such office.

(b) For purposes of this section, a return or document will be considered to be hand carried if it is brought to an ATF supervisor of the ATF office by the person required to file the return or other document, or by the person's agent. Examples of persons who will be considered to be agents, for purposes of the preceding sentence, are: Members of the taxpayer's family, an employee of the taxpayer, the taxpayer's attorney, accountant, or tax advisor, and messengers employed by the taxpayer. A return or document will not be con-

27 CFR Ch. I (4-1-02 Edition)

sidered to be hand carried if it is sent to the Bureau through the U.S. Mail.

(26 U.S.C. 6091)

[T.D. ATF-305, 55 FR 37850, Nov. 14, 1990, as amended by T.D. ATF-460, 66 FR 29028, May 29, 2001]

§ 70.305 Timely mailing treated as timely filing.

(a) *General rule.* Title 26 U.S.C. 7502 provides that, if the requirements of such section are met, a document shall be deemed to be filed on the date of the postmark stamped on the cover in which such document was mailed. Thus, if the cover containing such document bears a timely postmark, the document will be considered filed timely although it is received after the last date, or the last day of the period, prescribed for filing such document. Title 26 U.S.C. 7502 is applicable only to those documents which come within the definition of such term provided by paragraph (b) of this section and only if the document is mailed in accordance with paragraph (c) of this section and is delivered in accordance with paragraph (d) of this section.

(b) *Document defined.* The term document, as used in this section, means any return, claim, statement, or other document required to be filed within a prescribed period or on or before a prescribed date under authority of any provisions of 26 U.S.C. enforced and administered by the Bureau.

(c) *Mailing requirements.* (1) Title 26 U.S.C. 7502 is not applicable unless the document is mailed in accordance with the following requirements:

(i) The document must be contained in an envelope or other appropriate wrapper, properly addressed to the agency, officer, or office with which the document is required to be filed.

(ii) The document must be deposited within the prescribed time in the mail in the United States with sufficient postage prepaid. For this purpose, a document is deposited in the mail in the United States when it is deposited with the domestic mail service of the U.S. Postal Service, as defined by the postal regulations (39 CFR Part 2). Title 26 U.S.C. 7502 does not apply to

26 C. F. R. § 301.7502-1

Internal Revenue Service, Treasury

§ 301.7502-1

MISCELLANEOUS PROVISIONS

§ 301.7502-1 Timely mailing of documents and payments treated as timely filing and paying.

(i) The time allowed for filing a petition for certiorari has expired and no such petition has been duly filed, or

(ii) The petition for certiorari has been denied, or

(iii) The decision of the U.S. Court of Appeals has been affirmed by the Supreme Court, then the decision of the Tax Court rendered in accordance with the mandate of the U.S. Court of Appeals shall become final on the expiration of 30 days from the time such decision of the Tax Court was rendered, unless within such 30 days either the Commissioner or the taxpayer has instituted proceedings to have such decision corrected, so that it will accord with the mandate, in which event the decision of the Tax Court shall become final when so corrected.

§ 301.7482-1 Courts of review; venue.

Under section 7482(b)(2) of the Code, decisions of the Tax Court may be reviewed by any U.S. Court of Appeals which may be designated by the Commissioner and the taxpayer by stipulation in writing.

§ 301.7483-1 Petition for review.

The decision of the Tax Court may be reviewed by a U.S. Court of Appeals as provided in section 7482 of the Code if a petition for such review is filed by either the Commissioner or the taxpayer within 9 months after the decision is rendered. If, however, a petition for such review is so filed by one party to the proceeding, a petition for review of the decision of the Tax Court may be filed by any other party to the proceeding within 4 months after such decision is rendered.

§ 301.7484-1 Change of incumbent in office.

When the incumbent of the office of Commissioner changes, no substitution of the name of his successor shall be required in proceedings pending before any appellate court reviewing the action of the Tax Court.

(a) *General rule.* Section 7502 provides that, if the requirements of that section are met, a document or payment is deemed to be filed or paid on the date of the postmark stamped on the envelope or other appropriate wrapper (envelope) in which the document or payment was mailed. Thus, if the envelope that contains the document or payment has a timely postmark, the document or payment is considered timely filed or paid even if it is received after the last date, or the last day of the period, prescribed for filing the document or making the payment. Section 7502 does not apply in determining whether a failure to file a return or pay a tax has continued for an additional month or fraction thereof for purposes of computing the penalties and additions to tax imposed by section 6651. Except as provided in section 7502(e) and § 301.7502-2, relating to the timely mailing of deposits, and paragraph (d) of this section, relating to electronically filed documents, section 7502 is applicable only to those documents or payments as defined in paragraph (b) of this section and only if the document or payment is mailed in accordance with paragraph (c) of this section and is delivered in accordance with paragraph (e) of this section.

(b) *Definitions—(1) Document defined.*
(i) The term *document*, as used in this section, means any return, claim, statement, or other document required to be filed within a prescribed period or on or before a prescribed date under authority of any provision of the internal revenue laws, except as provided in paragraph (b)(1)(ii), (iii), or (iv) of this section.

(ii) The term does not include returns, claims, statements, or other documents that are required under any provision of the internal revenue laws or the regulations thereunder to be delivered by any method other than mailing.

IDS FAX**Date** 1/2/03**Number of pages including cover sheet** 9**TO:** Mr. Tom Putman**Phone** (202) 418-2992**Fax Phone** (202) 418-2845**CC:****FROM:** *Ingrid Caicedo*
Regulatory Affairs
IDS Telcom**Address:** 1525 NW 167 STREET
MIAMI, FL 33169**Web site:** www.idstelcom.com**Phone** (305) 612-4311**Fax Phone** (305) 612-3027**E-Mail** aleiro@idstelcom.com**REMARKS:** ☐ Urgent ☐ For your review ☐ Reply ASAP ☐ Please Comment

Regards.

Ingrid Caicedo

Regulatory Affairs

The information contained in this Facsimile is privileged, confidential, and may be protected from disclosure; please be aware that any other use, printing, copying, disclosure or dissemination of this communication may be subject to legal restriction or sanction. If you think that you have received this Facsimile in error, please reply to the sender.

10-01-02 0358835 8835096 16 001 26



Mellon
Bank

IDS TELCOM
1525 N.W. 167TH STREET, SUITE 200
MIAMI, FL 33169
(305) 913-4000

KISLAK NATIONAL BANK
N MIAMI BEACH, FL 33179
63-127670

7291

DATE
9/20/2002

AMOUNT
\$18,326.64

PAY Eighteen Thousand Three Hundred Twenty Six Dollars And 64 Cents

TO THE
ORDER
OF

Federal Communication Commissi
PO BOX 73482
CHICAGO IL 60673-7482
Account Number:

⑆

⑆007291⑆ ⑆067001275⑆

011072938⑆06

⑆0001832664⑆

READ INSTRUCTIONS CAREFULLY
BEFORE PROCEEDING

FCC/MELLON
FEDERAL COMMUNICATIONS COMMISSION
REMITTANCE ADVICE

Approved by OMB
3060-0589
SEP 26 2002
Page No 1 of 1

(1) LOCKBOX # 358835

SPECIAL USE

FCC USE ONLY

SECTION A - PAYER INFORMATION

(2) PAYER NAME (if paying by credit card, enter name exactly as it appears on your card)

IDS Telcom, LLC

(3) TOTAL AMOUNT PAID (U.S. Dollars and cents)

\$18,326.64

(4) STREET ADDRESS LINE NO. 1

1525 NW 167th Street

(5) STREET ADDRESS LINE NO. 2

2nd Floor

(6) CITY

Miami

(7) STATE

FL

(8) ZIP CODE

33169

(9) DAYTIME TELEPHONE NUMBER (include area code)

(305) 612-4311

(10) COUNTRY CODE (if not in U.S.A.)

FCC REGISTRATION NUMBER (FRN) AND TAX IDENTIFICATION NUMBER (TIN) REQUIRED

(11) PAYER (FRN)

~~813229~~ 004328977

(12) PAYER (TIN)

65-0923839

IF PAYER NAME AND THE APPLICANT NAME ARE DIFFERENT, COMPLETE SECTION B
IF MORE THAN ONE APPLICANT, USE CONTINUATION SHEETS (FORM 159-C)

(13) APPLICANT NAME

(14) STREET ADDRESS LINE NO. 1

(15) STREET ADDRESS LINE NO. 2

(16) CITY

(17) STATE

(18) ZIP CODE

(19) DAYTIME TELEPHONE NUMBER (include area code)

(20) COUNTRY CODE (if not in U.S.A.)

FCC REGISTRATION NUMBER (FRN) AND TAX IDENTIFICATION NUMBER (TIN) REQUIRED

(21) APPLICANT (FRN)

(22) APPLICANT (TIN)

COMPLETE SECTION C FOR EACH SERVICE. IF MORE BOXES ARE NEEDED, USE CONTINUATION SHEET

(23A) CALL SIGN/OTHER ID

813229

(24A) PAYMENT TYPE CODE

0272

(25A) QUANTITY

11,978,198.09

(26A) FEE DUE FOR (PTC)

11,978,198.09

(27A) TOTAL FEE

\$18,326.64

FCC USE ONLY

(28A) FCC CODE 1

(29A) FCC CODE 2

(23B) CALL SIGN/OTHER ID

(24B) PAYMENT TYPE CODE

(25B) QUANTITY

(26B) FEE DUE FOR (PTC)

(27B) TOTAL FEE

FCC USE ONLY

(28B) FCC CODE 1

(29B) FCC CODE 2

SECTION D - CERTIFICATION

(30) CERTIFICATION STATEMENT

I, Angel M. Lero, certify under penalty of perjury that the foregoing and supporting information is true and correct to the best of my knowledge, information and belief. SIGNATURE [Signature] DATE 9/16/02

SECTION E - CREDIT CARD PAYMENT INFORMATION

(31)

MASTERCARD/VISA ACCOUNT NUMBER:

EXPIRATION
DATE:

☐ MASTERCARD

☐ VISA

I hereby authorize the FCC to charge my VISA or MASTERCARD for the service(s)/authorization herein described.

SIGNATURE _____

DATE _____

**FEDERAL COMMUNICATIONS COMMISSION
INTERSTATE TELEPHONE SERVICE PROVIDER WORKSHEET**

Payer Name: IDS Telcom, LLC 1525 NW 167th St. 2fl Miami, FL 33169	Filer 499 ID (FCC Form 499-A Line 101): 813229-2002
---	--

FCC Form 159-W Regulatory Fee Worksheet (based on your FCC Form 499-A filing)

Calendar 2001 revenue information (show amounts in whole dollars)		
1	Service provided by U.S. carriers that both originates and terminates in foreign points. FCC Form 499-A Line 412 (e)	0
2	Interstate end-user revenues from all telecommunications services. FCC Form 499-A Line 420 (d)	7,272,538.27
3	International end-user revenues from all telecommunications services except international-to-international. FCC Form 499-A Line 420 (e)	4,705,659.82
4	Total end-user revenues (Sum of lines 1, 2 and 3) Note: also enter this number on Block (28A) - "FCC Code 1".	11,978,198.09
5	End-user interstate mobile service monthly and activation charges. FCC Form 499-A Line 409 (d)	0
6	End-user international mobile service monthly and activation charges. FCC Form 499-A Line 409 (e)	0
7	End-user interstate mobile service message charges including roaming charges but excluding toll charges. FCC Form 499-A Line 410 (d)	0
8	End-user international mobile service message charges including roaming charges but excluding toll charges. FCC Form 499-A Line 410 (e)	0
9	End-user interstate satellite services. FCC Form 499-A Line 416 (d)	0
10	End-user international satellite services. FCC Form 499-A Line 416 (e)	0
11	Surcharges on mobile and satellite services identified as recovering universal service contributions and included in Line 403 (d) or 403 (e) on your FCC Form 499-A. [Note: you may not include in Block 11 universal service pass-through surcharges applied to local or toll services, nor any surcharges identified as intrastate surcharges.]	0
12	Interstate and international revenues from resellers that do not contribute to USF. FCC Form 499-A Line 511 (b)	0
13	Total excluded end-user revenues. (Sum lines 5 through 12.) Note: also enter this number on Block (29A) - "FCC Code 2".	0
14	Total subject revenues. (Line 4 minus Line 13) Note: also enter this number on Block (25A) - "Quantity".	11,978,198.09
15	Interstate telecommunications service provider fee factor	.00153
16	2002 Regulatory Fee (Line 14 times Line 15)* Note: also enter this number on Block (27A) - "Total Fee"	18,326.64

* You are exempt from filing if the sum of all regulatory fees due on Line 16 is less than \$10. If you file, using this form, you **MUST** complete a FCC Form 159, and include a copy of this FCC Form 159-W.

**FCC FORM 159-W
July 2001**

September 20, 2002

Federal Communications Commission
Regulatory Fees
P.O. Box 358835
Pittsburgh, PA 15251-5835

Re: **FCC Form 159-W**
FCC Form 159 – Remittance Advice
Payment Code 0272

Dear Sir or Madam,

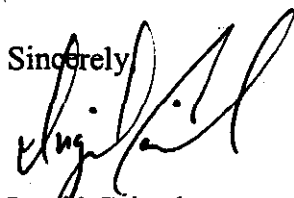
Enclosed please find the FCC Forms 159-W and 159 for the calendar year 2001 on behalf of IDS Telcom, LLC. Check #7291 in the amount of \$18,326.64 is enclosed to cover the 2002 Regulatory Fee.

Please note: IDS has amended its FCC Form 499-A for the calendar year 2001. Accordingly, IDS does not adopt the FCC's completed Form 159-W. IDS recalculated the 2001 Regulatory Fees based on its amended Form 499-A. IDS therefore calculates its regulatory fee is to be \$18,326.64.

Please acknowledge receipt of this filing by date stamping the extra copy of this cover letter and returning it to me in the self-addressed, stamped envelope provided for that purpose.

Questions regarding this filing should be directed to my attention at (305) 612-4120. Thank you for your assistance in this matter.

Sincerely,



Ingrid Caicedo
Regulatory Affairs
IDS Telcom

Enclosure

UNPROCESSABLE
REG. FEE FILING

NO PAYER FRN

DEFAULT OK PER C. PRIDE

NO APPLICANT FRN

DIFFERENT PAYER / APPLICANT NAMES, SAME FRN

NO SIGNATURE

NO 159

OBSOLETE 159

IMCOMPLETE CREDIT CARD DATA / BLOCK 3 BLANK

NO CHECK

MULTI CHECKS, ONE FILING

UNACCEPTABLE CHECK

INCORRECT PTC

ODD PAYMENT (Does not balance)

PRIOR YEAR'S PTCS - FORM 159

BILL FORMS

OTHER

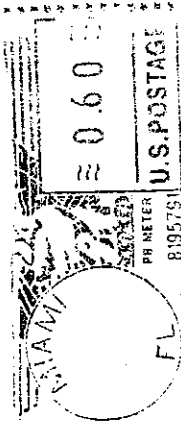
PROCESSOR #

1493



1525 N.W. 167th St, 2nd Floor, Miami, Florida 33169

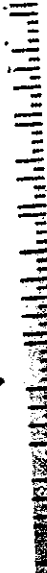
PRESORTED
STANDARD



Federal Communications Commission
Regulatory Fees
P.O. Box 358835
Pittsburgh, PA 15251-5835

SEP 26 2002

FCC/MELTON



IDS FAX

Date 1/26/03

Number of pages including cover sheet 4

TO: Mr. Tom Puttman

Phone

Fax Phone (202) 418-2843

CC:

FROM: *Ingrid Calcedo*

Regulatory Affairs

IDS Telcom

Address: 1525 NW 167 STREET
MIAMI, FL 33169

Web site: www.idstelcom.com

Phone (305) 612-4120

Fax Phone (305) 612-3027

E-Mail icalcedo@ldstelcom.com

REMARKS: ☐ Urgent ☐ For your review ☐ Reply ASAP ☐ Please Comment

Dear Mr. Puttman,

Attached is the late penalty invoice from the FCC in the amount of \$4,581.66 and IDS' copy of the payment stub. In addition, attached is IDS' stamped receipt from the FCC indicating the FCC Form 159-W and the payment was received on 9/26/02 by the FCC. If you have any questions, kindly contact me at (305) 612-4120.

Regards,

Ingrid Caicedo

Regulatory Affairs

The information contained in this Facsimile is privileged, confidential, and may be protected from disclosure; please be aware that any other use, printing, copying, disclosure or dissemination of this communication may be subject to legal restriction or sanction. If you think that you have received this Facsimile in error, please reply to the sender.



**Federal Communications Commission
BILL FOR COLLECTION**

**FOR INQUIRIES CALL
1-202-418-1995
(Credit and Debt Management Group)**

1/4/02 @ 4:11 pm mb:3 sul

Bill Number FY02-9-0020		Current Bill Date 11/19/02		Please write your bill number on your remittance. Payable to: [REDACTED] Send a copy of this bill to: [REDACTED]	
IDS TELECOM, LLC [REDACTED ADDRESS]					
Total Amount Due: \$4,581.88					
Total Amount Due		Total Amount Due Must Be Received By		Due Date 12/19/02	
SPECIAL INSTRUCTIONS (OPTIONAL): 25% LATE PENALTY FINE FOR FY 2002 REGULATORY FEE(S) RECEIVED AFTER SEPTEMBER 25,2002					
Please attach a copy of this bill to your payment to ensure proper credit.					
Payment Type Code		Quantity		Fee Due	
0 2 9 9		1		\$4,581.88 \$4,581.88	
Total Due				\$4,581.88	
Payment Method: Check <input type="checkbox"/> (Attach) Credit card <input type="checkbox"/> (Complete Below)					
<input type="checkbox"/> MasterCard <input type="checkbox"/> VISA					
Account No.: [REDACTED]					
Expiration: [REDACTED] [REDACTED] Month Year					
I hereby authorize the FCC to charge my MasterCard or VISA for the service(s) / authorization(s) herein described.					
AUTHORIZED SIGNATURE _____ DATE _____					

IDS TELCOM

08440

VENUE/ID	NAME	PAYMENT NUMBER	CHECK DATE				
1584	Federal Communication Comm	00000000000015504	12/18/2002				
OUR VOUCHER NUMBER	YOUR VOUCHER NUMBER	DATE	AMOUNT	AMOUNT PAID	DISCOUNT	WRITE-OFF	NET
DATE CANCEL	EX02-9-0020	12/18/2002	\$4,581.66	\$4,581.66	\$0.00		\$4,581.66
			\$4,581.66	\$4,581.66	\$0.00		\$4,581.66

COMMENT

IDS

September 20, 2002

FCC/MELLON SEP 26 2002

Federal Communications Commission
Regulatory Fees
P.O. Box 358835
Pittsburgh, PA 15251-5835

Re: FCC Form 159-W
FCC Form 159 - Remittance Advice
Payment Code 0272

Dear Sir or Madam,

Enclosed please find the FCC Forms 159-W and 159 for the calendar year 2001 on behalf of IDS Telcom, LLC. Check #7291 in the amount of \$18,326.64 is enclosed to cover the 2002 Regulatory Fee.

Please note: IDS has amended its FCC Form 499-A for the calendar year 2001. Accordingly, IDS does not adopt the FCC's completed Form 159-W. IDS recalculated the 2001 Regulatory Fees based on its amended Form 499-A. IDS therefore calculates its regulatory fee is to be \$18,326.64.

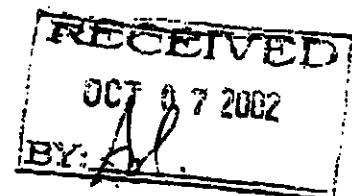
Please acknowledge receipt of this filing by date stamping the extra copy of this cover letter and returning it to me in the self-addressed, stamped envelope provided for that purpose.

Questions regarding this filing should be directed to my attention at (305) 612-4120. Thank you for your assistance in this matter.

Sincerely,

Ingrid Caicedo
Regulatory Affairs
IDS Telcom

Enclosure



Payment Transactions Detail Report

Date: 02/19/2003

BY: FEE CONTROL NUMBER

Fee Control Number	Payor Name	Fcc Account Number	Payer TIN	Received Date							
0210018835096001	IDS TELCOM LLC 1525 NW 167TH STREET 2ND FLOOR MIAMI FL 33169	WP00054554	0850923839	19/26/2002 00:00:00							
Payment Amount	Current Balance	Seq Num	Payment Type Code	Quantity	Callsign Other Id	Applicant Name	Applicant Zip	Bad Check	Detail Amount	Trans Code	Payment Type
\$18,326.64	\$18,326.64	1	0272	19781981	813229	IDS TELCOM LLC	33169		\$18,326.64	1	PMT
Total	1								\$18,326.64		

AR012-A
3/06/2003
10:59:25

RAMIS ACCOUNTS RECEIVABLE - (c) DSG, Inc.
RECEIPTS DETAIL REPORT
SORTED BY TRANSACTION DATE, CD No., FEE CONTROL No.

PAGE 1
3/06/2003
10:59:25

CD No.	CD DATE	FEE CONTROL No.	FRN	PAYER NAME	TRANSACTION DATE	RECEIPT AMOUNT
560347	11/15/01	0111158835378001	0004328977	IDS Telcom LLC	11/14/01	\$3,727.50
Seq: 1 Call Sign: 8132292001 FCC Code 1: 2259791 FCC Code 2: 0 PTC: 0172 QTY: 2259791 Applied Amt: 3727.50 Tin Number: 0065164149 Applicant Name: IDS TELOM LLC Address: 1525 NW 167 STREET 2ND FLOOR						
807080	12/23/02	0212233482042001	0004328977	IDS Telcom LLC	1/14/03	\$4,581.66
Description: pay late penalty						
Total:						\$8,309.16